

DEPARTMENT OF LABOR



COMPLIANCE AUDIT
ISSUED MAY 23, 2007

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May 23, 2007

JOHN WARNER SMITH, SECRETARY
DEPARTMENT OF LABOR
Baton Rouge, Louisiana

We have audited certain transactions of the Department of Labor in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine whether unemployment benefits issued in response to Hurricane Katrina were improperly disbursed to state and certain local government employees.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Department of Labor's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor

GD:GC:DD:dl

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	Page
Executive Summary	3
Findings:	
Program Requirements	5
Suspension of Controls	5
Data Analysis.....	6
Recovered Funds	11
Recommendations	13
Background and Methodology.....	15
Management's Response	Appendix A

An analysis of a select group of state and local government employees indicates that during the four months following Hurricane Katrina the Louisiana Department of Labor (LDOL) disbursed \$10,083,417 in Unemployment Insurance (UI) benefits to 5,439 state and local government employees who did not appear to be separated from their employment and therefore were not eligible for UI benefits. As of February 1, 2007, approximately \$3,304,638 of this amount was recovered by the LDOL.

Background

Following the arrival of Hurricane Katrina on August 29, 2005, numerous Louisiana businesses and public agencies were forced to close operations. Many employees, both public and private, were laid off as a result of these closings. Thousands of potential applicants for UI benefits were living out-of-state or in various temporary arrangements. Communication disruptions in the affected parishes hindered the ability of potential unemployment applicants to contact the LDOL. In addition, several LDOL offices in the affected parishes were also forced to close operations.

In response to these circumstances, the LDOL sent employees to shelters to ensure that potential applicants had the appropriate forms to file unemployment claims; adopted the use of debit cards, which allowed eligible applicants to receive their benefits electronically; relied on call centers from other state departments of labor to accept applications over the phone; used volunteers from other sections of the department to assist in processing unemployment claims; and created a streamlined dual application form that could be used by applicants for either UI benefits or Disaster Unemployment Assistance (DUA) benefits.

Because of the disruptions caused by Hurricane Katrina in the affected parishes, the secretary of the LDOL requested that Governor Blanco suspend certain controls governing eligibility for unemployment insurance benefits pursuant to the governor's authority in Louisiana Revised Statute (R.S.) 29:724.¹ The LDOL tried to mitigate the risk involved in the suspension of these controls by organizing a task force to identify potentially ineligible applicants through contacting employers in the affected parishes, cross matching applicant data with various databases such as new applicant hires, and investigating allegations of improper receipt of UI benefits received through tips. The LDOL is currently engaged in a continuing effort to systematically identify all ineligible applicants and recover all UI funds improperly disbursed.

The purpose of this audit is to assess the extent to which state and local government employees not separated from service may have received UI benefits improperly in the months immediately following Hurricane Katrina. We did not review UI benefits to private sector employees or DUA benefits to self-employed individuals. LDOL records show that during the

¹ **R.S. 29:724** authorizes the governor, during a state of emergency, to suspend the provisions of any state regulatory statute prescribing procedures for conducting state business, or the orders, rules or regulation of any state agency, if strict compliance with the provision of any statute, order, rules or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency.

four months following Hurricane Katrina, approximately \$560,284,248 of UI benefits to both government and private sector employees was disbursed by the department. Since state and local government employees represent only a fraction of total UI benefits disbursed following Hurricane Katrina, the problems outlined in this audit are potentially applicable to a significantly larger population of recipients, though we have not done work in this broader area.

Program Requirements

The UI program is for employees who work for wages for an employer. Self-employed individuals are not eligible for UI but are eligible for DUA. Eligible applicants for the UI program must be unemployed, able/available to work, conducting an active search for work, and registered for work at a local job center. Recipients of UI benefits can earn up to \$50 per week with no impact on their UI benefits. Earnings over \$50 per week are subtracted dollar for dollar from their UI payments. Since the maximum weekly benefit amount (WBA) after Hurricane Katrina was set at \$258 for UI benefits, any applicant who earned over \$308 per week (\$258 WBA + \$50 in earnings) was not entitled to UI benefits for that week.

Following Hurricane Katrina, applicants for UI benefits can apply in several ways--at a local job center, over the phone, or over the Internet. Once the LDOL receives the application, the information from the application is converted to an electronic format and entered into the claims benefit system. This system determines whether the applicant is eligible, the type of unemployment benefits the applicant is eligible for, and the benefit amount for all eligible applicants. Applicants that were not eligible for UI benefits were automatically “rolled over” into the DUA program. UI benefits were paid weekly and lasted for up to 26 weeks.

Before Hurricane Katrina, the LDOL disbursed UI benefits through direct deposit into bank accounts or by sending checks to applicants. After Hurricane Katrina, the LDOL adopted the use of debit cards administered by Chase Bank in addition to direct deposit and checks. By choosing debit cards, a checking account was established for each applicant so that benefit funds could be electronically credited to the account each week. Once activated, the debit card could be used to access these funds. Chase sends a monthly statement of account activity to all applicants with debit cards. Most applicants chose to receive benefits through debit cards.

Suspension of Controls

Before Hurricane Katrina, the LDOL had several controls to ensure that UI benefits were only issued to eligible applicants. These controls included verifying that applicants had sufficient quarters of employment and earnings during those quarters to qualify for UI benefits; verifying with employers that separation from employment was of a type that qualified the applicant for UI benefits; and requiring all benefit recipients to make weekly call-ins to the LDOL to verify work search activities as well as report any employment earnings.

In the aftermath of Hurricane Katrina, Governor Blanco issued executive order KBB 2005-34, which among other actions suspended the requirement that applicants be registered for work and conducting work search activities.² The executive order applied retroactive from August 29, 2005. The rationale for this suspension was that “work registration and search activities are not practical for claimants without fixed temporary or permanent housing and verification of such activities is not practical in the many areas that continue to have

² **R.S. 23:1600** states, “An unemployed individual shall be eligible to receive benefits only if the administrator finds that . . . (2) He has registered for work at, and thereafter has continued to report at, an employment office in accordance with such regulations as the administrator may prescribe . . . (3)(a) He is able to work, available for work, and is conducting an active search for work . . .”

communication challenges.” The LDOL suspended the call-in requirement, in part, because it was no longer needed to verify work search activities. In addition, the initial volume of applicants was more than the call-in system could handle. Finally, the disruptions to phone communications made it impractical to require applicants to call in each week.

Subsequent executive orders extended the suspension of the work search requirement through November 20, 2005. The LDOL maintained its own suspension of the call-in requirement during this same period. This period (August 29, 2005 - November 20, 2005) is referred to as the “auto-pay” period because applicants could receive UI benefits each week without the requirement of making weekly call-ins. Since the call-in requirement was the primary means by which the LDOL ensured the continued eligibility of UI applicants, its suspension potentially allowed some UI applicants not separated from employment to receive UI benefits they were not entitled to during the “auto-pay” period. After November 20, 2005, applicants for UI benefits were again required to make weekly call-ins as a condition for receipt of UI benefits.

Data Analysis

Because the purpose of our audit was to verify if state and local government employees who were not separated from government service improperly received UI benefits, the scope of our analysis does not include private sector employees or self-employed individuals.

For our analysis, we included all state government employees and three local governments whose operations were highly affected by Hurricane Katrina.³ The three local governments analyzed were City of New Orleans, Orleans Parish School Board, and Jefferson Parish Government. We selected the time frame of August 29, 2005, through December 31, 2005, for our analysis because it included the “auto-pay” period (August 29, 2005 - November 20, 2005)⁴ and year-end was a convenient cut-off date.

The first step in our analysis was to compare UI payment information from the LDOL to payroll records from the chosen governments. Our analysis indicated that from August 29, 2005, through December 31, 2005, a total of 5,439 government employees working in state agencies and in the three local governments received \$10,083,417 in UI benefits and simultaneously received payroll checks from their respective government agencies.

We then chose a small sample to interview from the 5,439 employees. The sample was selected from the group of employees with the highest risk of having knowingly received UI benefits without being eligible--primarily employees that received UI benefits while physically present and working at their agencies. We identified these employees by comparing UI disbursements to employees in organizational subunits that were not closed following Hurricane Katrina and to employees listed on Federal Emergency Management Agency (FEMA)

³ Because daily operations were chaotic following Hurricane Katrina, we concluded that the City of New Orleans, Orleans Parish School Board, and Jefferson Parish Government represented a high risk of having employees receive improper unemployment benefits.

⁴ The “auto-pay” period refers to the approximately 12-week period following Hurricane Katrina during which the LDOL’s call-in requirement for unemployment recipients was suspended.

reimbursements as emergency response workers. The details of our analysis by agency are described as follows:

State Departments

Our analysis shows that 1,638 employees from state agencies received \$2,692,627 in UI benefits in weeks for which they received payroll checks from their agencies. A total of 873 or over half of these state employees worked at the Louisiana Department of Health and Hospitals (DHH). We consequently reviewed DHH in greater detail.

Although DHH had approximately 3,000 employees that were displaced by Hurricane Katrina, the department offered paid special leave through September 30, 2005, for all displaced employees. After September 30, 2005, leave policies were left to the discretion of individual agencies within DHH. All employees were required to return to work by October 17, 2005. If agencies could not find positions for employees who returned, the employees were furloughed. If the employees did not return, they were asked to resign.

During our review of DHH employees who received UI benefits, we noted that 59 of these employees worked at the Hammond Developmental Center. According to DHH officials, the Hammond Developmental Center was not closed after Hurricane Katrina; therefore, questions were raised about the eligibility of these employees for UI benefits. We requested time sheets for the 59 DHH employees who worked at the Hammond Developmental Center and received UI benefits. Using the time sheets, we selected a sample of six employees to interview. The sample was based on employees who appeared to have been physically present at work for lengthy periods of time and who received UI benefits during these periods.

Of the six employees we interviewed, three employees claimed to have been unable to come to work for several days following Hurricane Katrina. Each of the three employees claimed to have informed the LDOL when they returned to work. UI payment records showed that UI payments for all three employees stopped in October 2005, well before the end of the “auto-pay” period, suggesting, but not proving,⁵ that these employees informed the LDOL of their return to work.

One employee did not apply for UI benefits until November 17, 2005. She claims to have heard that you could receive UI benefits retroactively for the period you were not at work. Although she received \$2,838 in UI benefits, she explained that she only applied for UI benefits for the one week following Hurricane Katrina when she did not report for work because her house flooded. Although she claimed to apply for only one week of UI benefits, the \$2,838 in UI benefits she received is significantly more than the maximum weekly benefit amount of \$258.

⁵ LDOL employees did not systematically record the reason for “stops” put on UI payments. As a result, it is not possible to determine whether a “stop” was caused by an employee calling in to report his/her return to work or whether it was caused by information generated through one of the LDOL various anti-fraud measures.

One employee claims that before Hurricane Katrina, she had a part-time job at Southeast Hospital in addition to her full-time job at the Hammond Developmental Center. She claims that she lost the part-time job because of the shutdown of Southeast Hospital following Hurricane Katrina. She applied for UI benefits on the basis of this lost job even though she continued to work full-time at the Hammond Developmental Center. According to LDOL regulations, earnings above \$50 per week are to be subtracted dollar for dollar from any UI benefits disbursed to an individual applicant. Based on this regulation, this employee was not eligible for UI benefits.

Finally, one employee stated that she applied for UI benefits because she felt entitled to benefits for the week following Hurricane Katrina when her office was closed. She stated that she knew she was receiving UI benefits after she had returned to work. She admitted to making no effort to stop the UI payments. When asked why she continued to receive payment after returning to work, she stated that the payments were “disaster unemployment” and she was entitled to them. Although she claimed to apply for only one week of UI benefits, the \$2,838 in UI benefits she received is significantly more than the maximum weekly benefit amount of \$258. Moreover, the LDOL provides UI benefits only to unemployed individuals, not to individuals who, although affected by the disaster, maintained their employment.

Based on our analysis, none of the six interviewed employees qualified for UI benefits.

City of New Orleans

Following Hurricane Katrina, the City of New Orleans (City) paid its administrative and emergency employees emergency pay for three, two-week pay periods following the storm. After this emergency pay period ended on October 21, 2005, the City laid off some employees. As work became available, some of the laid-off employees were rehired. The process of rehiring employees is continuing today.

Our analysis shows that 2,233 administrative employees received \$4,329,805 in UI benefits in weeks for which they received payroll checks from the City. Similarly, 851 fire and police employees received \$1,802,302 in UI benefits in weeks for which they received payroll checks from the City. Because the timing of their payroll checks is different, the payroll data for the City are broken into two categories: administrative employees and fire/police employees.

To select a sample of employees to interview, we matched these administrative and fire/police employees against employees listed on the FEMA reimbursement requests submitted by the City. These reimbursement requests were for overtime hours paid to employees engaged in emergency protective measures following Hurricane Katrina. This comparison indicated that 194 administrative employees and 307 fire/police employees were also listed on the reimbursement request to FEMA.

We requested time sheets for 56 of these employees (35 fire/police and 21 administrative) based on employees who appeared to have been physically present at work for lengthy periods of time and who received UI benefits during these periods. We selected a smaller sample of 11 of these 56 employees to interview (seven administrative employees and four fire/police employees).

Five of the 11 employees we interviewed stated that they evacuated from New Orleans following Hurricane Katrina. All five employees claimed to have informed the LDOL of their return to work. UI payments to three of the five employees stopped before the end of the “auto-pay” period suggesting, but not proving, that these three employees informed the LDOL of their return to work. The remaining two employees continued receiving UI benefits through the end of the “auto-pay” period suggesting, but not proving, that they did not contact the LDOL upon their return to work.

Three employees stated that they applied for UI benefits after they evacuated from New Orleans. They each claimed to have given their debit cards to their wives and therefore did not realize that they continued to receive UI benefits after they had returned to work. We spoke with one of the wives who informed us that she activated her husband’s debit card and spent the funds because she thought her husband was eligible for benefits because they were “disaster benefits” and were for individuals who had gone through the “disaster.”

Of the remaining three employees, one was a City police officer who claimed that although he kept his police officer position, he applied for UI based on his loss of private details that he worked in his free time. Again, the LDOL requires earnings over \$50 per week to be subtracted dollar for dollar from UI benefits received. Based on this policy, the officer should not have received UI benefits. One employee claimed to have not realized that additional funds were credited to her debit card after she returned to work. Finally, one employee claimed that he did not recall activating the debit card and had not spent any of the funds. We confirmed that the debit card was not activated.

Based on our analysis, none of the 11 interviewed employees qualified for UI benefits.

Jefferson Parish Government

Jefferson Parish granted paid emergency leave through October 3, 2005, to all full-time employees following Hurricane Katrina. All employees were due back at work on October 3, 2005. Those employees who failed to return to work by this deadline were either placed on annual leave if they had a leave balance or leave without pay if they had no other leave.

Our analysis of UI payment data to Jefferson Parish payroll data indicated that 645 parish employees received \$1,188,685 in UI benefits in weeks for which they received payroll checks from the parish.

To select a sample of employees to interview, we matched UI recipients against employees listed on the FEMA reimbursement requests submitted by Jefferson Parish. This comparison indicated that 102 parish employees who received UI benefits were also listed on the reimbursement request to FEMA. We requested time sheets for these 102 employees. We selected a sample of eight of these 102 employees to interview based on employees who appeared to have been physically present at work for lengthy periods of time and who received UI benefits during these periods.

Of the eight employees we interviewed, two employees claimed to have evacuated from New Orleans following Hurricane Katrina. Both employees applied for UI benefits after they left New Orleans. Both employees returned to work and claimed to have contacted the LDOL to inform them of their return to work. LDOL records show that UI disbursements to these two employees continued through the end of the “auto-pay” period suggesting, but not proving, that they did not contact LDOL to terminate benefits.

Two other employees applied for UI benefits after they returned to work. Both employees stated that they received UI benefits while working and being paid by their employers. Both employees continued to receive UI benefits through the end of the “auto-pay” period. One of the employees stated that the customer service representative from the LDOL explained to her that she could apply for UI benefits even if she was working. She did not question this because she knew of other employees that were working and receiving UI benefits.

One employee that received UI benefits was physically present at work from the arrival of Hurricane Katrina through the end of the “auto-pay” period. When asked why he received UI benefits with no separation in service, he stated that he did not remember submitting an application and although he does remember receiving a debit card and spending the funds on the card, he did not realize that these funds were UI benefits. He suggested that his fiancée may have filed a UI application for him. His fiancée told us that she did submit an application for him but stated that a FEMA representative told her that a person could apply for UI even though still employed.

Of the three remaining employees, one claimed to have applied for UI benefits after he evacuated to Baton Rouge. When he returned to New Orleans, he realized he had received UI benefits for his time off. He contacted the LDOL and repaid the funds. LDOL records confirm that he repaid the UI funds. Another employee claimed to have informed the LDOL that he had returned to work and been told by an LDOL representative that the payments would stop automatically after the emergency period ended. He received \$2,838 in UI funds through the end of the “auto-pay” period. Finally, one employee stated that she applied for UI benefits in Florida where she evacuated, but she lost her first debit card. She received a second debit card but does not remember activating the card and never used the card. LDOL records confirm the debit card was not activated.

It should be noted that 24 of the 102 employees for whom we requested time sheets, resigned at some point during our period of analysis, i.e., between August 29, 2005, and December 31, 2005, and continued to receive UI benefits for one or more weeks. Resignations are not a type of separation that qualifies one for UI benefits under LDOL regulations.

Based on our analysis, none of the eight interviewed employees qualified for UI benefits.

Orleans Parish School Board

The Orleans Parish School Board (School Board) placed all employees on disaster leave without pay on August 29, 2005. Some staff members were recalled after Hurricane Katrina and those who were not recalled by March 24, 2006, were terminated. Payroll data from the School Board indicates that 162 School Board employees received payroll checks during the time frame of our analysis.

Our analysis shows that 72 of these 162 employees received \$69,998 in UI benefits in weeks for which they received payroll checks from the School Board. We requested time sheets for these employees. We selected a sample of six of these 72 employees to interview, based on employees who were physically present at work and who received UI benefits during these periods.

Of the six employees we interviewed, only one claimed to have contacted the LDOL upon his return to work. This employee's UI payments, however, continued throughout the "auto-pay" period suggesting, but not proving, that he did not contact the LDOL and inform them of his return to work. Of the remaining five employees, one returned the UI funds which LDOL records confirmed; one claimed to have never activated the debit card which LDOL records confirmed; one claimed to have not received UI benefits after she returned to work despite payroll records indicating otherwise; one stated that upon his return to work, he gave his debit card to an old girlfriend; and one was aware that additional funds were put on her debit card after she returned to work, but she thought these funds were for the time she was away from work.

Based on our analysis, none of the six interviewed employees remained eligible for the entire period they received UI benefits.

Recovered Funds

The LDOL's fraud policy states, "Unless there is blatant evidence of willful intent to defraud the Louisiana Department of Labor (LDOL) to receive benefits to which the claimant is not entitled, LDOL will not assess fraud to a claimant who has improperly received benefits. A Determination of Overpayment (Non-Fraud) will be generated as appropriate and mailed to the claimant accompanied by instructions for repayment."

As mentioned earlier, the LDOL has an ongoing effort to identify and recover all UI payments that went out to ineligible applicants. As of January 8, 2007, approximately \$3,304,638 in UI funds disbursed to ineligible applicants employed at state agencies and the three local governments--City of New Orleans, Jefferson Parish Government, and Orleans Parish School Board had been recovered. This \$3,304,638 is made up of \$1,101,896 that was recovered from individual applicants and \$2,202,742 was recovered from debit cards that were never activated.

The suspension of the call-in requirements during the “auto-pay” period was the main factor responsible for the disbursement of UI benefits to ineligible applicants following Hurricane Katrina. The LDOL should consider the following recommendations as possible measures to reduce the number of improper disbursements of UI benefits during emergency situations:

1. Reduce the length of the “auto-pay” period. The “auto-pay” period following Hurricane Katrina lasted approximately 12 weeks. The LDOL has very limited means to ensure continued applicant eligibility without the call-in requirement. Based on our interviews with employees, it appears that most were back at work and able to make the required call-ins long before the “auto-pay” period ended.
2. Integrate the Integrated Statewide Information System (ISIS) payroll information into the claims benefits system. During our review, we noted that payroll records for 1,638 state employees conflicted with UI payments. If ISIS payroll records were incorporated into the claims benefits system, edit checks could screen out state employees who were potentially ineligible for UI benefits because they were still receiving paychecks. As a result, potential overpayments for state employees could be identified and prevented before disbursements.
3. Discontinue the practice of sending out debit cards with UI benefits already placed on the cards. Our review found that many applicants never activated the debit cards they received. Approximately \$2,202,742 has been recovered so far from debit cards that were never activated among the agencies reviewed in this report. The LDOL should only place UI funds on the debit card upon activation of the card by the applicant.
4. Create an in-house call center to accept applications over the phone. Before Hurricane Katrina, the LDOL did not have an in-house call center to accept applications over the phone and was forced to rely on the call centers of other state departments of labor. In an emergency situation, phone lines may be the only method that some applicants can use to apply for UI benefits.
5. Require all employees, both LDOL employees and out-of-state call center employees, to document all contacts with applicants. During our discussions with applicants, some claimed to have contacted the LDOL upon their return to work to cancel their UI benefits. However, for some of these applicants, there was no termination of UI benefits before the end of the “auto-pay” period. A rigorous policy of recording all contacts with applicants would undercut the potential excuse of applicants claiming they tried to stop UI benefits when they returned to work.

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The Louisiana Department of Labor (LDOL) was created in accordance with Title 36, Chapter 11 of the Louisiana Revised Statute of 1950 as part of the executive branch of government of the State of Louisiana. The Unemployment Insurance Division within the Office of Regulatory Services has the responsibility to administer the LDOL's unemployment insurance programs.

Our office received information that the LDOL improperly disbursed Unemployment Insurance (UI) payments to state and local government employees who were not eligible for UI benefits in the aftermath of Hurricane Katrina. The procedures performed during the compliance audit consisted of:

- (1) reviewing LDOL policies and procedures;
- (2) examining selected LDOL records;
- (3) performing analytical tests;
- (4) interviewing LDOL employees and UI applicants; and
- (5) reviewing applicable state and federal laws and regulations.

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Management's Response

DEPARTMENT OF LABOR_____



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

April 26, 2007

Mr. Steve J. Theriot
Legislative Auditor
Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is in response to the Office of Legislative Auditor's correspondence of April 18, 2007 concerning the compliance audit findings for the Unemployment Insurance (UI) Program at the Department of Labor.

Recommendation #1: Reduce the Length of the "Auto-Pay" Period

The agency accepts this recommendation and will carefully consider the length of time for "auto-pay" in future disasters. The sheer volume of claims and the inability to communicate with claimants or employers made "auto-pay" a necessity. It was imperative that we provide UI benefits to our citizens in this catastrophic time of need.

Recommendation #2: Integrate the Integrated Statewide Information System (ISIS) Payroll System Into the UI Claims Benefits System

The agency will contact the Division of Administration to discuss obtaining payroll information through ISIS. The agency will pursue a memorandum of understanding between the agencies to legally obtain the payroll information. This will enable us to immediately identify state employees who are receiving UI benefits while on state payroll.

Recommendation #3: Implement Procedures to Ensure That UI Funds Will Only Be Placed on the Debit Card Upon Activation of the Card by the Applicant:

The agency is in the process of establishing procedures to ensure that a debit card must be activated before UI benefits are placed on the card.

Recommendation #4: Create an In-House Call Center for UI Claims

The agency established a UI Call Center in November, 2005. We currently have fifty (50) full-time staff and the capability to expand to an additional forty (40) staff statewide in the event of a disaster.

Recommendation #5: Develop a Set of Concise Guidelines Detailing UI Program Eligibility

We agreed to remove this recommendation in the meeting of April 18, 2007 since the department already has this in place.

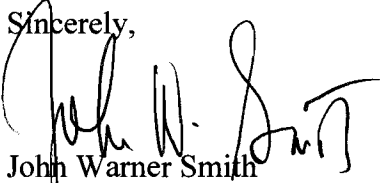
Recommendation #6: Require All Employees Both LDOL and Out-of-State Call Center Employees to Document All Applicant Contacts

The agency agrees with this recommendation. This is standard operating procedure. However, due to the unprecedented number of claims and time constraints it was impossible to document every phone call and transaction across the country.

Our UI Call Center has compiled a first class training manual and training program for new staff. This will be shared with other states should we need their assistance in a future disaster.

If additional information is needed, please contact Marianne Sullivan, Assistant Secretary of Labor, at (225) 342-7103.

Sincerely,



John Warner Smith
Secretary of Labor

JWS:MD:ae